S.B. Sales Tax Revision Petition No.2/04
Commercial Taxes Officer
Vs.
M/s. Ram Dev Steel Rolling Mills

Date of Order : 20/07/2006

Hon'ble Mr. Justice Ajay Rastogi

Mr. R.B. Mathur, for petitioner
Mr. Naresh K. Gupta, for respondent

Instant revision petition has been filed against the order passed by the State Level Screening Committee dated 3rd February, 2001 whereby the benefit under the Sales Tax Incentive Scheme, 1989 has been extended to the assessee from the date of issuance of eligibility certificate instead of from the date of completion certificate issued by the General Manager, DIC w.e.f. 13th May, 1998.

In appeal preferred before the Tax Board, the order of SLSC was modified and the benefit under Sales Tax Incentive Scheme was extended to the assessee from the date of furnishing application i.e. 13th May, 1998.

Counsel for respondents submits that benefit under the Sales Tax Incentive Scheme has been extended to the assessee from 13th May, 1998 in pursuance of order of the Tax Board dated 25th January, 2002 and it was only for 7 years, the period has also expired and the complete benefit under the Incentive Scheme has been availed by the assessee.

Counsel for the petitioner has failed to controvert the submission made.

I do not find any legal issue which requires consideration.

Consequently, the revision petition fails and is hereby dismissed.

[Ajay Rastogi],J.

FRB